

# FY2007 CHART OF ACCOUNTS

TABLE 1

## SCHOOL FUNDS

10	General Fund
20	Special Revenue Funds
21	Capital Outlay Fund
22	Special Education Fund
23	Post Secondary Vocational-Technical Fund
24	Pension Fund
25	Building Fund
26	Judgment Fund
27	Impact Aid Fund (GASB 34 Only)
29	Other Special Revenue Funds
30	Debt Service Funds
31	Bond Redemption Fund #1
32	Bond Redemption Fund #2
33	Bond Redemption Fund #3
40	Capital Projects Funds
41	Capital Projects Fund #1
42	Capital Projects Fund #2
43	Capital Projects Fund #3
50	Enterprise Funds
51	Food Service Fund
52	Post Secondary Bookstore Fund
53	Other Enterprise Funds
54	Post Secondary Other Enterprise Funds
55	Internal Service Funds
56	Unemployment Insurance Fund
57	Health Insurance Fund
58	Dental Insurance Fund
59	Other Internal Service Funds
60	Trust and Agency Fund
71	Agency Fund
76	Private Purpose Trust Funds
81	Pension Trust Funds
86	Investment Trust Funds

## SELF BALANCING ACCOUNTS

90	General Capital Assets
00	General Long-Term Liabilities

### KEY TO COLOR CODING FOR SCHOOL FUNDS

**RED=Required** – Revenue/Expenditure and Balance Sheet data must be submitted for all funds listed in RED.

**BLACK=Not Required** – Revenue/Expenditure and Balance Sheet information is not required at this time.

**Debt Service Funds (30's)** – Revenue/Expenditure data is required at the detail level, however, Balance Sheet information is required at summary level only.

**Capital Project Funds (40's)** – Revenue/Expenditure data is required at the detail level, however, Balance Sheet information is required at summary level only.

**General Capital Assets** – Revenue/Expenditure data is NOT required. Only Balance Sheet information is required.

**General Long-Term Liabilities** – Revenue/Expenditure data is NOT required. Only Balance Sheet information is required.

**TABLE 3**  
**LISTING OF REVENUE AND OTHER FINANCING SOURCE ACCOUNTS**

**Major Source - Minor Source - Type - Specific**

1000	Revenue from Local Sources	
1100	Taxes	
1110	Ad Valorem Taxes (Includes Mobile Home Taxes)	
1120	Prior Years' Ad Valorem Taxes	
1130	Tax Deed Revenue	
1140	Gross Receipts Taxes	
1180	Other Taxes	
1190	Penalties and Interest on Taxes	
1200	Revenue from Local Governmental Units Other Than LEAs	
1210	Revenue in Lieu of Taxes	
1300	Tuition and Fees	
1310	Regular Day School Tuition	
1311	Tuition from Pupils or Parents	
1312	Tuition from Other LEAs Within the State	
1313	Tuition from Other LEAs Outside the State	
1314	Preschool Tuition	
1320	Adult Continuing Education Tuition	
1321	Tuition from Pupils or Parents	
1322	Tuition from Other LEAs Within the State	
1323	Tuition from Other LEAs Outside the State	
1330	Summer School Fees	
1331	Tuition from Pupils or Parents	
1332	Tuition from Other LEAs Within the State	
1333	Tuition from Other LEAs Outside the State	
1350	Community Activity Fees	
1360	Regular Day School Transportation Fees	
1361	Tuition from Pupils or Parents	
1362	Tuition from Other LEAs Within the State	
1363	Tuition from Other LEAs Outside the State	
1370	Summer School Transportation Fees	
1371	Tuition from Pupils or Parents	
1372	Tuition from Other LEAs Within the State	
1373	Tuition from Other LEAs Outside the State	
1380	Other Transportation Fees	
1400	Postsecondary Program Tuition and Student Fees (FUND 23)	
1401	Adult Farm Management	
1402	Ag Business	
1403	Ranch Management	
1404	Ag Banking	
1405	Ag Production	
1406	Horticulture/Turf Management	
1407	Accounting	
1408	Financial Services	
1409	Comp Office Careers	
1410	Marketing & Marketing Management	
1411	Computer Programming at SETI	
1412	Computer Programming LATI	
1413	Business Admin	
1414	Computer Network Spec WDTI	
1415	Computer Software Spec MTI	
1416	American Sign Language/Sign Language Interpreter	
1417	Cosmetology	
1418	Disability Service Tech	
1419	Dental Assisting	
1420	Pharmacy Tech	
1421	Rad Tech	
1422	Cardiovascular Tech	
1423	Surgical Tech	
1424	Nuclear Medicine	
1425	Medical Lab Tech	
1426	Phlebotomy	
1427	Biotech	
1428	Occupational Therapy	

1429	Medical Assisting
1430	Physical Therapy
1431	Practical Nursing
1432	Health Unit Coordinator
1433	Medical Secretary
1434	Medical Transcription
1435	Culinary Arts
1436	Carpentry
1437	Cabinet Making
1438	Electrical Construction
1439	Powerline
1440	Laser
1441	Biomedical Equip Tech
1442	Satellite Communications
1443	Electro-Mechanical/Industrial Electronics
1444	Computer Systems Tech
1445	Electronics Tech
1446	Automated Manufacturing
1447	Heating/Air Conditioning/Refrigeration
1448	Aviation
1449	Auto Body
1450	Auto Mechanics
1451	Diesel Mechanics
1452	Civil Drafting
1453	Architectural/Civil & Mechanical Drafting
1454	Propane/Natural Gas
1455	SCADA
1456	Graphic Communications
1457	Machine Tool/Machine Shop
1458	Welding
1459	Law Enforcement Tech
1460	Paralegal/Legal Asst
1461	Fire Science
1462	Public Safety Telecommunications Operator
1463	Human Services Tech
1464	Radiation Therapy
1465	DMS, Diagnostic Medical Sonography
1466	END, Electroneural Diagnostic Tech
1467	Field Engineering
1478	Health Related Core Courses
1479	Related Instruction
1480	PS Student Fees – Admission
1481	PS Student Fees – Laboratory
1482	PS Student Fees – Library
1483	Adult Education Student Fees - Facility Use
1484	PS Student Fees – Rentals
1485	PS Student Fees – Parking
1486	PS Student Fees - Facility Use
1487	PS Student Fees – Activity
1488	Business & Industry Training (BIT Fees)
1489	PS Student Fees – Other
1500	Earnings on Investments and Deposits
1510	Investment Earnings
1600	Food Service
1610	Sales to Pupils
1620	Sales to Adults
1630	A la Carte Sales
1640	Nutrition Program for the Elderly (NPE) Sales
1650	Child Care Sales
1660	Other Sales
1670	Local Donations
1690	Miscellaneous Revenue from Other Sources
1700	Cocurricular Activities
1710	Admissions
1720	Bookstore Sales
1730	Pupil Organization Memberships
1740	Rentals, Cocurricular Activities

	1790	Other Pupil Activity Income
1800		Post Secondary
	1820	Resales/Services - Occupational Programs
	1830	Resales/Services - Parts Department
1900		Other Revenue from Local Sources
	1910	Rentals
	1920	Contributions and Donations
	1930	Sale and Loss of Fixed Assets
	1931	Gain on Sale of Fixed Assets
	1932	Compensation for Loss of Fixed Assets
	1940	Services Provided Other LEAs
	1941	LEAs Within the State
	1942	LEAs Outside the State
	1943	Contracted Educational Services Provided Other LEAs as Allowed by SDCL 13-15
	1950	Refund of Prior Years' Expenditures
	1960	Judgments
	1962	Judgments
	1970	Self-Insurance Premiums
	1980	Day Care Services
	1981	Day Care Center Services
	1982	Latchkey Services
	1990	Other
2000		Revenue from Intermediate Sources
	2100	County Sources
	2110	County Apportionment
	2120	Lease of County-Owned Land
	2200	Revenue in Lieu of Taxes
	2300	Revenue for Joint Facilities
	2400	Municipal Revenue Producing Enterprises
	2900	Other
3000		Revenue from State Sources
	3100	Grants-in-Aid
	3110	Unrestricted Grants-in-Aid
	3111	State Aid
	3112	State Apportionment
	3114	Bank Franchise Tax
	3119	Other
	3120	Restricted Grants-in-Aid
	3121	Exceptional Children
	3125	Associate Instructors (Mentor Teachers)
	3126	Youth at Risk Grant (SDCL 13-14-6)
	3129	Other
	3200	Revenue in Lieu of Taxes
	3210	Tax Base on Shooting Areas
	3300	Tuition
	3310	Special Education
	3320	Regular
	3400	Revenue in Lieu of Special Education Tuition
	3800	Food Service Assistance
	3810	Cash Reimbursements
	3820	Other Cash Payments
	3900	Other State Revenue
4000		Revenue from Federal Sources
	4100	Grants-in-Aid
	4110	Unrestricted Grants-in-Aid Received Directly from Federal Government
	4111	School Assistance in Federally Affected Areas—Impact Aid (CFDA 84.041)
	4120	Unrestricted Grants-in-Aid Received from Federal Government through the State
	4121	National Minerals (CFDA 15.207)
	4122	Taylor Grazing (CFDA 15.206)
	4130	Unrestricted Grants-in-Aid Received from Federal Government through an Intermediate Source
	4131	National Forest Lands (CFDA 10.665)
	4132	Federal Flood Control Land (CFDA 12.000)
	4133	Bankhead Jones Farm Tenant (CFDA 10.901)
	4134	Federal Wetlands (CFDA 15.299)
	4135	Restricted Grants-in-Aid Received from Federal Government Through an Intermediate Source
	4136	Technology Challenge Grant (CFDA 84.303A)
	4140	Restricted Grants-in-Aid Received Directly from Federal Government

	4141	Buildings in Federally Affected Areas
	4142	Indian Education, Title IX (CFDA 84.060)
	4143	Indian Education – Transportation
	4144	Limited English Proficient Grant (LEP) - Title III (84.365) NAME CHANGE
4150		Restricted Grants-in-Aid Received from Federal Government through the State
	4151	Other Grants from Federal Government Through the State
	4153	Schoolwide Program, Title I
	4154	Accountability Program, Title I (CFDA 84.348A)
	4155	Out of Schooltime Grant (Daycare) (CFDA 93.575)
	4156	Enhancing Education through Technology, Part D Title II
	4157	Innovative Programs, Part A Title V
	4158	Improving the Academic Achievement of Disadvantaged Children, Part A Title I
	4159	Teacher and Principal Training and Recruitin, Part A Title II
	4160	Language Instruction for LEP & Immigrant Students - Title III (84.365)
	4161	Vocational Education (CFDA 84.048)
	4162	Grant - Adult Voc Ed. Farm Management
	4163	Grant - Adult Voc Ed. – Other
	4164	Grant - Adult Voc Ed. Administration
	4165	Financial Aids Administration
	4166	College Work Study
	4167	K-12 Tech Prep (CFDA 84.243A)
	4168	Grant Back
	4169	National Endowment for the Arts (CFDA 45.025)
	4171	Institutional Conservation Program Grant (CFDA 81.052)
	4172	Adult Basic Education (CFDA 84.002)
	4175	Special Education, IDEA, Part B, Section 611 (CFDA 84.027)
	4176	Safe and Drug Free Schools (CFDA 84.186A)
	4177	Capital Expenses/Private Schools (CFDA 84.216)
	4179	AIDS Education (CFDA 13.118)
	4180	Goals 2000 (CFDA 84.276A)
	4181	State Program Improvements (CFDA 84.218)
	4182	Workforce Investment Act, Summer Opportunities (CFDA 17.255)
	4183	Senior Nutrition (CFDA 13.635)
	4184	Nutrition Education and Training Program (CFDA 10.564)
	4185	School to Work Opportunities Act (CFDA 17.249)
	4186	Special Education - Preschool Grants (CFDA 84.173)
	4187	Special Education – Infants & Toddlers (Birth to 3) (CFDA 84.181)
	4188	Medicaid Direct (CFDA 93.778)
	4189	FEMA
	4190	Abstinence Education Grant (CFDA 93.235)
	4191	Comprehensive Health Education (Growing Healthy, Quest and THTM)
	4192	Preventive Health Services (CFDA 93.991)
	4193	Medicaid Indirect Admin. Services (CFDA 93.778)
4200		Revenue in Lieu of Taxes (PILT) (CFDA 15.226)
4300		Revenue for/on Behalf of the LEA
4400		Johnson O'Malley Funds (CFDA 15.130)
4800		Food Service Assistance
	4810	Federal Reimbursement (CFDA 10.553 and 10.555)
	4820	Donated Food (CFDA 10.550)
4900		Other Federal Revenue
5000		Other Sources
5100		Other Financing Sources
	5110	Transfers In
	5120	Proceeds of General Long-Term Debt Issued
	5121	General Obligation Bonds Issued
	5122	Refunding Bonds Issued
	5123	Premiums on Bonds Issued
	5124	Capital Lease
	5125	Capital Outlay Certificates Issued
	5126	Other Debts Issued
	5127	Premiums on Bonds Sold
	5130	Sale of Surplus Property
	5140	Compensation for Loss of General Capital Assets
	5150	Special Items
	5160	Extraordinary Items
	5170	Capital Contributions
	5180	Other

**TABLE 4**  
**LISTING OF EXPENDITURE AND OTHER FINANCING USE ACCOUNTS**

**EXPENDITURE FUNCTION--SUBFUNCTION--SERVICE AREA--AREA OF RESPONSIBILITY**

1000	Instruction		
1100	Regular Programs		
1110	Elementary Programs		
1111	Regular Term		
1112	Summer Term		
1120	Middle/Junior High Programs		
1121	Regular Term		
1122	Summer Term		
1130	High School Programs		
1131	Regular Term		
1132	Summer Term (Includes Project Easy)		
1140	Preschool Services		
1190	Other Regular Programs		
1200	Special Programs		
1210	Programs for Gifted and Talented		
1220	Programs for Special Education		
1221	Programs for Students with Mild to Moderate Disabilities		
1222	Programs for Students with Severe Disabilities		
1223	Day Programs		
1224	Residential Programs		
1225	Homebound Programs		
1226	Early Childhood Programs (3-5)		
1227	Prolonged Assistance Programs (0-2)		
1250	Culturally Different (L.E.P.)		
1270	Programs for Educationally Deprived (Title I)		
1272	School Improvement		
1273	Helping Disadvantaged Children Meet High Standards (Basic Grants)		
1274	Schoolwide Program		
1290	Other Special Programs		
1293	Contracts--Outside State		
1294	Contracts--Inside State		
1299	Other (i.e. Alternative Schooling)		
1300	Adult Continuing Education Programs		
1310	Adult Education and Family Literacy (AEL)		
1390	Other Adult Continuing Education Programs		
1500	Postsecondary Occupational Programs (FUND 23)		
1520	Agriculture		
1521	Adult Farm Management 01-0701		
1522	Ag Business 01-0501		
1523	Ranch Management 01-0104		
1524	Ag Banking 52-0803		
1525	Ag Production 01-0301		
1528	Horticulture/Turf Management 01-0601		
1540	Business and Office Careers		
1541	Accounting 52-0301		
1542	Financial Services 52-0899		
1543	Comp Office Careers 52-0408		
1544	Marketing & Marketing Management 52-1401		
1545	Computer Programming at SETI 11-0201		
1546	Computer Programming at LATI 52-1202		
1547	Business Adm 52-0201		
1548	Computer Network Spec at WDTI 10-0199		
1549	Computer Software Spec at MTI 15-0402		
1560	Personal /Services		
1561	American Sign Language/Sign Language Interpreter 51-0205		
1564	Cosmetology 12-0403		
1580	Health Careers		
1571	DMS, Diagnostic Medical Sonography		
1572	END, Electroneural Diagnostic Tech		
1581	Disability Service Tech 51-9999		
1582	Dental Assisting 51-0601		
1583	Pharmacy Tech 51-0805		
1584	Rad Tech 51-0907		

1585	Cardiovascular Tech 51-0901
1586	Surgical Tech 51-0909
1587	Nuclear Medicine 51-0905
1588	Medical Lab Tech 51-1004
1589	Phlebotomy 51-1001
1590	Biotech 41-0101
1591	Occupational Therapy 51-0803
1592	Medical Assisting 51-0801
1593	Physical Therapy 51-0806
1594	Practical Nursing 51-1613
1595	Human Services Tech
1596	Health Unit Coordinator 51-0703
1597	Radiation Therapy
1598	Medical Secretary 52-0404
1599	Medical Transcription 51-0708
1600	Food Occupations
1602	Culinary Arts 12-0503
1620	Construction Trades
1622	Carpentry 46-0201
1623	Cabinet Making 48-0703
1624	Electrical Construction 46-0302
1626	Power Line Construction 46-0303
1640	Electrical and Electronic Technology
1641	Laser 15-0304
1642	Biomedical Equip Tech 15-0401
1643	Satellite Communications 09-9999
1644	Electro-mechanical/Industrial Electronics 47-0105
1645	Computer Systems Tech 47-0103
1646	Electronics Tech 47-0104
1647	Automated Manufacturing 15-0805
1660	Mechanical Technology
1661	Heating, Air Conditioning and Refrigeration 47-0201
1663	Aviation 47-0608
1664	Auto Body 47-0603
1666	Auto Mechanics 47-0604
1667	Diesel Mechanics 47-0605
1670	Engineering and Related Technology
1672	Civil Drafting 48-0103
1673	Field Engineering
1680	Precision Production
1681	Architectural, Civil and Mechanical Drafting Technology 48-0102
1682	Propane/Natural Gas 46-9999
1683	SCADA 15-0303
1684	Graphic Communications 48-0201
1688	Machine Tool/Machine Shop 48-0503
1689	Welding 48-0508
1690	Protective Services
1691	Fire Science
1692	Law Enforcement Technology 43-0107
1693	Public Safety Telecommunications Operator
1696	Paralegal/Legal Asst 22-0103
1700	Related Instruction
1710	Skills Enhancement 99-9999
1800	Postsecondary Special Services
1810	Handicapped
1820	Disadvantaged
1830	Resource Center
1840	Student Organization
1850	Sex Equity Program
1860	Single Parent/Homemaker
1870	Designated Flow-Through
1880	Grant Back
1885	GOED
1890	Tech Prep
1900	Vo Tech Adult Education
1990	Adult Voc Ed. - Other
1995	Adult Voc Ed. - Administration

2000	Support Services
2100	Support Services--Pupils
2110	Attendance and Social Work Services
2111	Attendance and Social Work Director
2112	Attendance Service
2113	Social Work Services
2114	Pupil Accounting Services
2115	Drug and Alcohol Services (Safe and Drug Free Grant)
2119	Other Attendance and Social Work Services (TATU Grant)
2120	Guidance Services
2121	Guidance Services Director
2122	Counseling Services (School to Work Grant) (Guidance Counselors)
2123	Appraisal Services
2124	Information Services
2125	Records Maintenance Services
2126	Placement Services
2127	Recruitment Services
2129	Other Guidance Services
2130	Health Services
2131	Health Services Director
2132	Medical Services
2133	Dental Services
2134	Nurse Services
2139	Other Health Services
2140	Psychological Services
2141	Psychological Services Director
2142	Psychological Testing Services
2143	Psychological Counseling Services
2144	Psychotherapy Services
2149	Other Psychological Services
2150	Speech Pathology Services
2151	Speech Pathology Services Director
2152	Speech Pathology Services
2159	Other Speech Pathology Services
2160	Audiology Services
2161	Audiology Services Director
2162	Audiology Services
2169	Other Audiology Services
2170	Student Therapy Services
2171	Physical Therapy
2172	Occupational Therapy
2173	Recreational Therapy
2179	Other Therapy Services
2180	Orientation and Mobility Services
2181	Orientation and Mobility Services Director
2182	Orientation and Mobility Services
2189	Other Orientation and Mobility Services
2200	Support Services--Instructional Staff
2210	Improvement of Instruction Services
2211	Improvement of Instruction Director
2212	Instruction and Curriculum Development Services
2213	Instructional Staff Training Services (3-Day In-Service, Workforce Development Grant, and Mentor Prgm)
2219	Other Improvement of Instruction Services
2220	Educational Media Services
2221	Educational Media Services Director
2222	School Library Services
2223	Audiovisual Services
2224	Educational Television Services
2225	Computer-Assisted Instruction Services
2226	RDT Facilities and Support Staff
2227	Technology in School
2229	Other Educational Media Services
2300	Support Services--General Administration
2310	Board of Education Services
2311	Board of Education Services
2312	Board Secretary Services
2314	Election Services



	2315	Legal Services
	2316	Tax Assessment and Collection Services
	2317	Audit Services
	2319	Other Board of Education Services
2320		Executive Administration Services
	2321	Office of the Superintendent Services
	2322	Community Relations Services
	2323	Staff Relations and Negotiations Services
	2324	State and Federal Relations Services
	2329	Other Executive Administration Services
2400		Support Services--School Administration
	2410	Office of the Principal Services
	2420	Vocational School - Director's Office
	2430	Financial Aids Administration
	2490	Other Support Services--School Administration
2500		Support Services--Business
	2520	Fiscal Services
	2521	Fiscal Services Director
	2522	Budgeting Services
	2523	Receiving and Disbursing Funds Services
	2524	Payroll Services
	2525	Financial Accounting Services
	2526	Internal Auditing Services
	2527	Property Accounting Services
	2529	Other Fiscal Services
	2530	Facilities Acquisition and Construction Services
	2531	Facilities Acquisition and Construction Services Director
	2532	Land Acquisition and Development Services
	2533	Architecture and Engineering Services
	2534	Educational Specifications Development Services
	2535	Building Acquisition, Construction and Improvements Services
	2539	Other Facilities Acquisition and Construction Services
	2540	Operation and Maintenance of Plant Services
	2541	Operation and Maintenance of Plant Services Director
	2542	Care and Upkeep of Buildings Services
	2543	Care and Upkeep of Grounds Services
	2544	Care and Upkeep of Equipment Services
	2545	Vehicle Servicing and Maintenance Services (Other than Buses)
	2546	Security Services
	2547	Land and Building Rental
	2549	Other Operation and Maintenance of Plant Services
	2550	Student Transportation Services
	2551	Student Transportation Services Director
	2552	Vehicle Operation Services
	2553	Monitoring Services
	2554	Vehicle Servicing and Maintenance Services
	2555	Contracted Services
	2559	Other Pupil Transportation Services
	2560	Food Services
	2561	Food Services Director
	2562	Food Preparation and Dispensing Services
	2563	Food Delivery Services
	2569	Other Food Services
	2570	Internal Services
	2571	Internal Services Director
	2572	Purchasing Services
	2573	Warehousing and Distributing Services
	2574	Printing, Publishing and Duplicating Services
	2579	Other Internal Services
	2580	Bookstore Services
	2581	Bookstore Director
	2582	Purchasing Services
	2583	Warehousing Services
	2584	Selling Services
	2589	Other Bookstore Services
	2590	Other Support Services-Business
2600		Support Services--Central

2610	Direction of Central Support Services
2620	Planning, Research, Development and Evaluation Services
2621	Planning, Research, Development and Evaluation Director
2622	Development Services
2623	Evaluation Services
2624	Planning Services
2625	Research Services
2629	Other Planning, Research, Development and Evaluation Services
2630	Information Services
2631	Information Services Director
2632	Internal Information Services
2633	Public Information Services
2634	Management Information Services
2639	Other Information Services
2640	Staff Services
2641	Staff Services Director
2642	Recruitment and Placement Services
2643	Staff Accounting Services
2644	In-Service Training Services (For Non-Instructional Staff)
2645	Health Services
2649	Other Staff Services
2650	Statistical Services
2651	Statistical Services Director
2652	Statistical Analysis Services
2653	Statistical Reporting Services
2659	Other Statistical Services
2660	Data Processing Services
2661	Data Processing Services Director
2662	Systems Analysis Services
2663	Programming Services
2664	Operations Services
2669	Other Data Processing Services
2690	Other Support Services--Central
2700	Support Services--Special Education
2710	Special Education Administrative Costs
2711	Deaf-Blind
2712	Serious Emotionally Disturbed
2713	Mental Retardation
2714	Hearing Impairments
2715	Specific Learning Disabled
2716	Multiple Disabilities
2717	Orthopedic Impairments
2718	Visually Impaired
2719	Deafness
2720	Speech/Language Impairments
2721	Other Health Impaired
2722	Autism
2723	Traumatic Brain Injury
2724	Preschool (age 3-5)
2725	Early Intervention (age 0-2)
2730	Special Education Transportation Costs
2731	Deaf-Blind
2732	Serious Emotionally Disturbed
2733	Mental Retardation
2734	Hearing Impairments
2735	Specific Learning Disabled
2736	Multiple Disabilities
2737	Orthopedic Impairments
2738	Visually Impaired
2739	Deafness
2740	Speech/Language Impairments
2741	Other Health Impaired
2742	Autism
2743	Traumatic Brain Injury
2744	Preschool (age 3-5)
2745	Early Intervention (age 0-2)
2750	Other Special Education Costs

	2751	Deaf-Blind
	2752	Serious Emotionally Disturbed
	2753	Mental Retardation
	2754	Hearing Impairments
	2755	Specific Learning Disabled
	2756	Multiple Disabilities
	2757	Orthopedic Impairments
	2758	Visually Impaired
	2759	Deafness
	2760	Speech/Language Impairments
	2761	Other Health Impaired
	2762	Autism
	2763	Traumatic Brain Injury
	2764	Preschool (age 3-5)
	2765	Early Intervention (age 0-2)
2800	Resale Services	
	2810	Postsecondary Resales/Service
	2811	R/S - Agriculture
	2812	R/S - Business and Office
	2813	R/S - Marketing and Distribution
	2814	R/S - Personal Services
	2815	R/S - Health Careers
	2816	R/S - Food Occupations
	2817	R/S - Construction Trades
	2818	R/S - Electrical and Electronic Technology
	2819	R/S - Mechanical Technology
	2820	R/S - Precision Production
	2821	R/S - Engineering and Related Technology
	2822	R/S - Protective Services
	2823	R/S - Law
	2824	Resales/Services - Parts Department
	2825	Resales/Services - Other
2900	Other Support Services	
3000	Community Services	
	3100	Community Services Director
	3200	Community Recreation Services
	3300	Civic Services
	3400	Public Library Services
	3500	Custody and Care of Children Services
	3600	Welfare Activities Services
	3700	Nonpublic School Pupils Services
	3900	Other Community Services
4000	Nonprogrammed Charges	
	4200	Student Financial Aid
	4300	Scholarships
	4400	Payments to State—Unemployment
	4500	Early Retirement Payment
4600	Self Insurance Costs	
	4620	Self Insurance Costs
	4621	Self Insurance Claims
	4622	Self Insurance Administrative Costs
	4700	Pension Contributions
	4800	Pension Payments
	4900	Other Non-Programmed Costs
5000	Debt Services (Includes Lease Purchase Pmts)	
6000	Cocurricular Activities	
	6100	Male Activities
	6200	Female Activities
	6500	Transportation
	6900	Combined Activities
7000	Contingencies (BUDGET ITEM ONLY)	
	7500	Capital Outlay (EXHIBITS ONLY)
8000	Other Uses	
	8100	Other Financing Uses
	8110	Transfers Out
	8120	Payment to Refunded Debt Escrow Agent
	8130	Special Items

8140	Extraordinary Items
8150	Discount on Bonds Issued

**EXPENDITURE OBJECTS—SUBOBJECTS--DETAIL**

100	Salaries
110	Regular Salaries
120	Temporary Salaries
130	Overtime Salaries
140	Compensated Absence Salaries
150	Early Retirement Payment
190	Other Salaries
200	Employee Benefits
210	Social Security
220	Employees' Retirement System
230	Group Health, Life, or Dental Insurance
240	Worker's Compensation Insurance
250	Unemployment Insurance
260	Disability Insurance
270	Annuities
290	Other Employee Benefits
300	Purchased Services
310	Professional/Technical/Specialized Services
311	Services Purchased from another LEA In-State
312	Services Purchased from another LEA Out-of-State
313	Services Purchased from a Cooperative
314	Services purchased from a Consortium
315	Registration Fees
319	Other Professional and Technical Services
320	Property Services
321	Public Utility Services
322	Cleaning Services
323	Repairs and Maintenance Services
325	Rentals
329	Other Property Services
330	Transportation Services
331	Contracted Bus Service
332	Mileage Paid to Parents
333	Payments in Lieu of Transportation
334	Travel
335	Transportation--Common Carrier or Bus Service
339	Other Transportation Services
340	Communication
350	Advertising
360	Printing and Binding
370	Tuition
371	Payments to Other LEAs In State
372	Payments to Other LEAs Out-of-State
373	Payments to Other Educational Institutions
379	All Other Tuition
390	Other Purchased Services
391	Residential Services
393	Distance Learning Tuition & Fees
399	All Other Purchased Services
400	Supplies and Materials
410	Consumable Supplies
420	Textbooks (Includes Instructional Software)
440	Periodicals
450	Warehouse Inventory Adjustment
460	Food
461	Cost of Sales - Purchased
462	Cost of Sales - Donated
470	<b>NON Consumable Supplies</b>
471	Computer Equipment (Non-Capitalized)
472	Computer Software (Administrative)
479	Other NON-consumable Supplies
490	Other Supplies and Materials
500	Capital Acquisitions

	510	Land
	520	Buildings
	530	Improvements Other Than Buildings
540	Equipment	
	541	Computer Equipment
	549	Other Equipment
	550	Vehicles (Licensed)
	560	Library Media
	590	Other Capital Acquisitions
600	Other Objects	
	<b>610</b>	<b>Debt Service</b>
	611	Redemption of Principal
	612	Interest
	613	Fiscal Agent's Fees
	614	Issuance Costs
	615	Advance Refunding Escrow
	616	Amortization of Bond Issuance & Other Debt-Related Costs
	617	Amortization of Discount on Issuance of Bonds
	619	Other Debt Service Costs
	640	Dues and Fees
	650	Insurance and Judgments
	651	Property, Liability and Fidelity Insurance
	653	Judgments Against the LEA
	654	Self Insurance Claims
	659	Other Insurance and Judgments
	670	Student Loan Match
	680	Scholarships
	690	Miscellaneous Objects
800	Loss of Capital Assets	
	810	Loss on Sale of Capital Assets
	820	Loss on Damage to Capital Assets
900	Depreciation of Capital Assets	
	910	Depreciation--Local Funds
	920	Depreciation--Federal Assistance